



**CITY OF CAPE TOWN
ISIXEKO SASEKAPA
STAD KAAPSTAD**

ANNEXURE 13

DRAFT BUDGET MANAGEMENT AND OVERSIGHT POLICY

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1. DEFINITIONS AND ABBREVIATIONS

In this Policy, unless the context indicates otherwise –

“Accounting Officer” means the municipal manager appointed by the municipal council in terms of section 82 of the Municipal Structures Act and as contemplated in Chapter 8 of the MFMA.

“Audit Committee” means an independent advisory body which is appointed by the municipal council in terms of section 166 of the MFMA to –

- a) advise the municipal council, its political office bearers, the accounting officer and management of the municipality on matters listed in section 166 (2)(a);
- b) review the annual financial statements to advise the municipal council of its efficiency, effectiveness and overall compliance with relevant legislation;
- c) respond to the municipal council on any issues raised by the Auditor- General;
- d) carry out investigations into the financial affairs of the municipality; or
- e) perform other functions as may be prescribed.

“City” means the City of Cape Town, a municipality established by the City of Cape Town Establishment Notice No 479 of 22 September 2000 issued in terms of the Local Government Municipal Structures Act 1998 or any structure or employee of the City acting in terms of delegated authority.

“Chief Financial Officer (CFO)” means a person designated in terms of section 80(2)(a) of the MFMA.

“Council” means the municipal council of the City of Cape Town.

“Division of Revenue Act (DoRA)” means the Act of Parliament which must be enacted in terms of section 214(1) of the Constitution.

“Executive Mayor” means the person elected as the executive mayor of the municipality in terms of section 55 read with Schedule 3 of the Municipal Structures Act.

“IDP” means the Integrated Development Plan of the City, which sets out the strategic and budget priorities adopted by Council in terms of section 25(1) of the Municipal Systems Act.

“MAYCO” Mayoral Committee established in terms of Part 1 of Chapter 4 of the Municipal Structures Act; and which performs the roles and functions of an Executive Committee.

“MFMA” Municipal Finance Management Act, 2003 (Act No. 56 of 2003).



"Municipal Council" or "council" means the council of a municipality referred to in section 18 of the Municipal Structures Act.

"Municipal Cost Containment Regulations (MCCR)" means regulations, in line with sections 62(1)(a), 78(1)(b), 95(a) and 105(1)(b) of the MFMA, to ensure that resources of a municipality and municipal entity are used effectively, efficiently and economically by implementing cost containment measures.

"Municipal Structures Act" means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998).

"Municipal Systems Act" means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000).

"MBRR" means the Municipal Budget and Reporting Regulations made in terms of section 168 of the MFMA (Act No. 56 of 2003).

"National Treasury" means the National Treasury established by section 5 of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

2. PROBLEM STATEMENT

Regulation 7 of the MBRR requires that the municipal manager of a municipality must prepare, or take all reasonable steps to ensure the preparation of the budget-related policies of the municipality in accordance with the legislation applicable to those policies for tabling in the municipal council by the applicable deadline specified by the Executive Mayor in terms of section 21(1)(b) of the Act. Section 7(1)(m) specifies that this must include a policy related to budget implementation and monitoring specifically dealing with management and oversight.

3. DESIRED OUTCOMES

This policy will specify what the responsibilities of all the role players and stakeholders will be regarding budget management and oversight.

4. STRATEGIC FOCUS AREAS

- 4.1. The City's IDP identifies five strategic focus areas i.e. The Opportunity City, The Safe City, The Caring City, The Inclusive City and The Well-Run City, which provide a solid foundation for the articulation of service delivery. Within the strategic focus areas, the City has further identified linked objectives.
- 4.2. Accordingly, this policy supports the following strategic focus area and objective



- 4.2.1. The Well Run City - Objective 5.1: Operational sustainability
- 4.2.2. This objective is about delivering services and creating value for customers in an operationally sustainable manner based on evidenced led decision making so that the City can remain financially stable and resilient to shocks in a changing environment.

5. ROLE PLAYERS AND STAKEHOLDERS

5.1. Internal oversight

- 5.1.1. The City including all political and administrative structures. To this end, the City has developed a Strategic Management Framework (SMF) to provide co-ordinated oversight of decision making and ultimately ensure alignment of budget and strategy.

5.2. External oversight

- 5.2.1. The Western Cape Government and National Government (including National Treasury).

6. REGULATORY CONTEXT

6.1. Oversight by Council

6.1.1. Section 16 of the MFMA states that-

- (1) *The council of a municipality must for each financial year approve an annual budget for the municipality before the start of that financial year.*
- (2) *In order for a municipality to comply with subsection (1), the mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.*

6.1.2. Section 24 of the MFMA states that -

- (1) *The municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.*
- (2) *An annual budget:*
 - (a) *must be approved before the start of the budget year.*
 - (b) *is approved by adoption by the council of a resolution referred to in section 17(3)(a)(i).*

6.2. Oversight by Executive Committee – the Executive Mayor and MAYCO

6.2.1. Section 44 of the Municipal Structures Act, states that:

44(2) *The executive committee must–*

- (a) *Identify the needs of the municipality,*
- (b) *Review and evaluate those needs in order of priority,*
- (c) *Recommend to the municipal council strategies, programmes and services to address priority needs, and*



- (d) *Recommend or determine the best methods, including partnership and other approaches, to deliver those strategies, programmes and services to the maximum benefit of the community.*

44(3) *The executive committee in performing its duties must -*

- (a) *Identify and develop criteria in terms of which progress in the implementation of the strategies, programmes and services can be evaluated,*
- (b) *Evaluate progress against the key performance indicators,*
- (c) *Review the performance of the municipality,*
- (d) *Monitor the management of the municipality's administration in accordance with the policy directions of the municipal council,*
- (e) *Oversee the provision of services to communities in the municipality in a sustainable manner,*
- (f) *Perform such duties and exercise such powers as the council may delegate to it,*
- (g) *Annually report on the involvement of communities and community*
- (h) *organisations in the affairs of the municipality, and*
- (i) *Ensure that regard is given to public views and report on the effect of consultation on the decisions of the council.*

44(4) *An executive committee must report to the municipal council on all decisions taken by the committee.*

6.3 Oversight by Audit Committee

6.3.1. Section 166(2) of the MFMA, states that -

- (2) *An audit committee is an independent advisory body which must-*
 - (a) *advise the municipal council, the political office bearers, the accounting officer and the management staff of the municipal entity on matters relating to –*
 - (i) *Internal financial control and internal audits,*
 - (ii) *risk management,*
 - (iii) *accounting policies,*
 - (iv) *the adequacy, reliability and accuracy of financial reporting and information,*
 - (v) *performance management,*
 - (vi) *effective governance,*
 - (vii) *compliance with the MFMA, the annual Division of Revenue Act and any other applicable legislation,*
 - (viii) *performance evaluation, and,*
 - (ix) *any other issues referred to it by the municipality or municipal entity.*



6.4. Oversight by Budget Steering Committee

6.4.1. Regulation 4 of the MBRR states that -

The mayor of a municipality must establish a budget steering committee to provide technical assistance to the mayor in discharging the responsibilities as set out in section 53 of the Act.

6.5. General Oversight by the Mayor

6.5.1. Section 52 of the MFMA, states that –

The mayor of a municipality

- (a) must provide general political guidance over the fiscal and financial affairs of the municipality;*
- (b) in providing such general political guidance, may monitor and, to the extent provided in this Act, oversee the exercise of responsibilities assigned in terms of this Act to the accounting officer and the chief financial officer, but may not interfere in the exercises of those responsibilities;*
- (c) must take all reasonable steps to ensure that the municipality performs its constitutional and statutory functions within the limits of the municipality's approved budget;*
- (d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.*

6.6. Budget Processes: Oversight by the Mayor

6.6.1. Section 53 of the MFMA reads, inter alia, as follows:

(1) The mayor of a municipality must -

- (a) provide general political guidance over the budget process and the priorities that must guide the preparation of a budget,*
- (b) co-ordinate the annual revision of the integrated development plan in terms section 34 of the Municipal Systems Act and the preparation of the annual budget, and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget; and*
- (c) take all reasonable steps to ensure:*
 - i) That the municipality approves its annual budget before the start of the budget year,*
 - ii) That the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.*



- (2) *The mayor must promptly report to the municipal council and the MEC for finance in the province any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements.*
- (3) *The mayor must ensure-*
 - (a) *that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan.*

6.6.2. Section 21 of the MFMA states:

- (1) *The mayor of a municipality must -*
 - (a) *co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget related policies to ensure that the tabled budget and any revisions of the integrated development plan budget-related policies are mutually consistent and credible;*
 - (b) *at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-*
 - i) *the preparation, tabling and approval of the annual budget;*
 - ii) *the annual review- bb) the budget related policies;*
- (2) *When preparing the annual budget, the mayor of a municipality must-*
 - (c) *take into account the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual DoRA and any agreements reached in the Budget Forum.*

6.7. Oversight done with Monthly Budget Statements

6.7.1. Section 71 (1) of the MFMA states that-

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) *Actual revenue, per revenue source*
- (b) *Actual borrowings*



- (c) *Actual expenditure, per vote*
- (d) *Actual capital expenditure, per vote*
- (e) *The amount of any allocations received*
- (f) *Actual expenditure on those allocations, excluding expenditure on -*
 - i) Its share of local government equitable share*
 - ii) Allocations exempted by the annual Division of Revenue Act from compliance with this paragraph*
- (g) *When necessary, an explanation of -*
 - i) Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote*
 - ii) Any material variances from the service delivery and budget implementation plan; and*
 - iii) Any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.*

6.8. Oversight done with Mid-Year Budget and Performance Assessment

6.8.1. Section 72 of the MFMA, states that-

- (1) *The accounting officer of a municipality must by 25 January of each year –*
 - (a) *assess the performance of the municipality during the first half of the financial year, taking into account-*
 - i) The monthly statements referred to in section 71 for the first half of the financial year,*
 - ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan,*
 - iii) The past year's annual report, and progress on resolving problems identified in the annual report,*
 - iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities,*
 - (b) *Submit a report on such assessment to -*
 - i) The mayor of the municipality*
 - ii) The National Treasury*
 - iii) The relevant provincial treasury*
- (2) *The accounting officer must, as part of the review -*
 - (a) *Make recommendations as to whether an adjustments budget is necessary, and*



- (b) *Recommend revised projections for revenue and expenditure to the extent that this may be necessary.*

6.9. Oversight role of Chief Financial Officer (CFO)

6.9.1. Section 81 of the MFMA states that –

(1) *The chief financial officer of a municipality-*

(c) must assist the accounting officer in the administration of the municipality's bank accounts and in the preparation and implementation of the municipality's budget.

(e) must perform such budgeting, accounting, analysis, financial reporting, cash management, debt management, supply chain management, financial management, review and other duties as may in terms of section 79 of the MFMA be delegated by the accounting officer to the chief financial officer.

6.10. Oversight role of Portfolio Committees and Sub-Councils

6.10.1. Section 59 of the Municipal Systems Act states that –

A municipal council must develop a system of delegation that will maximise administrative and operational efficiency and provide for adequate checks and balances, and, in accordance with that system, may, inter alia –

- o *Delegate appropriate powers to any of the municipality's other political structures, political office bearers, Councillors or staff members,*
- o *Instruct any such political structure, political office bearer, Councillor or staff member to perform any of the municipality's duties.*

6.10.2. System of Delegations

The system of delegations of the City of Cape Town has been compiled in accordance with the requirements of section 59 of the Systems Act and such system is aimed at maximizing administrative and operational efficiency and provides for adequate checks and balances by delegating appropriate powers, functions and duties to, inter alia:

6.10.2.1. Section 79 Committees

Acting in terms of section 59 of the Systems Act, Council, in its system of delegations, delegates powers, functions and duties to the Portfolio Committees within its functional areas including the power to sub delegate any of their delegated powers, functions and duties.

These powers include, inter alia, monitoring the implementation of Council's IDP, budget, business plans, strategic objectives, policies and programmes and report to the Executive Mayor.



6.10.2.2. Sub-councils

Acting in terms of section 59 of the Systems Act Council may delegate the following powers, functions and duties to Sub- councils including the power to sub delegate any of their delegated powers, functions and duties to members of the municipal staff only in terms of section 17 the Cape Town Subcouncil By-law 2003. This includes:

- To monitor the implementation of Council's budget, service delivery business implementation plans, strategic objectives, policies and programmes within the Subcouncil jurisdictional area;
- To comment and make recommendations to the Executive Mayor in regard to the budget; and
- To make representation to the relevant line departments for the inclusion of the capital and operating budgetary requirements.

6.11. External Oversight by National Treasury

6.11.1. Chapter 2 - Supervision over Local Government Finance Management

6.11.1.1. S5 (2) of the MFMA states that National Treasury may, inter alia:

- (a) monitor the budgets of municipalities to establish whether they*
 - (i) are consistent with the national government's fiscal and macro- economic policy*
 - (ii) comply with chapter 4*
- (b) promote good budget and fiscal management by municipalities, and for this purpose monitor the implementation of municipal budgets, including the expenditure, revenue collection and borrowing.*

6.11.2. Chapter 4 - Municipal Budgets

6.11.2.1. S23 (3) of the MFMA states that:

National Treasury may issue guidelines on the manner in which municipal councils should process their annual budgets, including guidelines on the formation of a committee of the council to consider the budget and to hold public hearings.



6.11.2.2. S24 (3) of the MFMA states that:

The accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

6.12. External Oversight by Provincial Treasury

6.12.1. Chapter 2 – Supervision over Local Government Finance Management

6.12.1.1. S5 (4) of the MFMA states that a provincial treasury-
a) must monitor

(i) *the preparation by municipalities in the province of their budgets;*

(ii) *the monthly outcome of those budgets;*

6.12.1.2. S24 (3) states that:

the accounting officer of a municipality must submit the approved annual budget to the National Treasury and the relevant provincial treasury.

7. POLICY DIRECTIVE DETAILS

7.1. Oversight responsibility of Council

The council of the City of Cape Town must approve the annual budget for the City before the start of a financial year.

7.2. Oversight responsibility of Executive Committee – The Executive Mayor and MAYCO

The executive committee must provide an oversight role by performing the following tasks –

- Identify the needs of the City
- Review and evaluate those needs in order of priority
- Recommend to the municipal council strategies, programmes and services to address priority needs
- Recommend or determine the best methods, including partnership and other approaches, to deliver those strategies, programmes and services to the maximum benefit of the community
- Identify and develop criteria in terms of which progress in the implementation of the strategies, programmes and services can be evaluated
- Evaluate progress against the key performance indicators
- Review the performance of the City
- Monitor the management of the City's administration in accordance with the policy directives of the municipal council



- Oversee the provision of services to communities in the City in a sustainable manner
- Perform such duties and exercise such powers as the council may delegate to it
- Annually report on the involvement of communities and community organisations in the affairs of the City
- Ensure that regard is given to public views and report on the effect of consultation on the decisions of the council

7.3. Oversight responsibility of Audit Committee

7.3.1. The Audit Committee must provide an oversight role by advising the municipal council on matters relating to:

- Internal financial control and internal audits
- Risk management
- Accounting policies
- The adequacy, reliability and accuracy of financial reporting and information
- Performance management
- Effective governance
- Compliance with the MFMA, the annual Division of Revenue Act and
- any other applicable legislation
- Performance evaluation

7.4. Oversight responsibility of Budget Steering Committee (BSC)

The BSC must assist the mayor in providing general political guidance over the budget process and the priorities that must guide the preparation. The Committee must also assist the mayor in exercising his/her responsibilities as set out in section 53 of the MFMA.

7.5. Oversight responsibility of the Executive Mayor

The Executive Mayor must:

- (a) Monitor and oversee the exercise of responsibilities assigned in terms of the MFMA to the accounting officer and the chief financial officer, but may not interfere in the exercise of those responsibilities.
- (b) Take all reasonable steps to ensure that the City performs its constitutional and statutory functions within the limits of the City's approved budget.
- (c) Submit a report to the council on the implementation of the budget and the financial state of affairs of the City.



- (d) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan.
- (e) Instruct the accounting officer to ensure that the budget is implemented in accordance with the service delivery and budget implementation plan and that spending of funds and revenue collection proceed in accordance with the budget.
- (f) Provide general political guidance over the fiscal and financial affairs of the City.
- (g) Co-ordinate the preparation of the annual budget and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget.
- (h) Take all reasonable steps to ensure that the City approves its annual budget before the start of the budget year and that the City's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.
- (i) Promptly report to the municipal council and the MEC for finance in the province any delay in the tabling of an annual budget.
- (j) Ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter, as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan.

7.6. Oversight responsibility of the Accounting Officer

The Municipal Manager is the accounting officer and the administrative authority for the City.

7.6.1. In the first instance the Municipal Manager is accountable to the mayor for the implementation of specific agreed outputs.

7.6.2. In the second instance the Municipal Manager is accountable to the Council for the overall administration of the City.

7.6.3. The Accounting Officer (Municipal Manager) must –

- (a) Implement the City's approved budget, including taking all reasonable steps to ensure that the spending of funds is in accordance with the budget and is reduced as necessary when revenue is anticipated to be less than projected in the budget.
- (b) Ensure that revenue and expenditure are properly monitored



- (c) When necessary, the accounting officer must prepare an adjustments budget and submit it to the Mayor for consideration and tabling in the municipal council.
- (d) Report to the municipal council any shortfalls in the budgeted revenue, overspending and necessary steps taken to prevent shortfalls or overspending.
- (e) Submit to the Mayor actual revenue, borrowings, expenditure and where necessary report the variances thereof.

7.7. Oversight responsibility of the Chief Financial Officer (CFO)

7.7.1. The CFO must assist the accounting officer in the administration of the City's bank accounts and in the preparation and implementation of the City's budget. The CFO must also perform such budgeting, accounting, analysis, financial reporting, cash management, debt management, financial management, review and other duties as may be delegated to the CFO by the accounting officer.

7.8. Oversight with MFMA Section 71 reporting

7.8.1. The Finance directorate will facilitate the MFMA section 71 reporting process as follows:

- (a) Financial month-end reports must be prepared as per section 71 requirements.
- (b) Reports detailing the following information will be submitted to the Mayor and the relevant provincial treasury:
 - Actual revenue, per revenue source;
 - actual borrowings;
 - actual expenditure, per vote;
 - actual capital expenditure, per vote;
 - the amount of any allocations received;
 - actual expenditure on those allocations, excluding expenditure on-
 - i. its share on the local government equitable share; and
 - ii. allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
 - when necessary, an explanation of-
 - i. any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;



- ii. any material variances from the service delivery and budget implementation plan; and
 - iii. any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.
 - The statement must include-
 - i. a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
 - ii. the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).
- (c) Reports must be submitted to the Executive Mayor by no later than 10 working days after the end of each month.
- (d) Reports will be submitted to the Finance Portfolio Committee and Mayoral Committee.

7.9. Oversight with Section 72 reporting

7.9.1. The City is required to assess its performance during the first half of the financial year based on the respective services delivery targets, the performance indicators and financial performance. The assessment has to take place on or before 25th January of each year according to Section 72 of the MFMA. The assessment outcomes may or may not necessitate budget adjustments. Where necessary, an adjustments budget has to be prepared and submitted to the Mayor for consideration and tabling in the Municipal Council as well as recommend revised projections for revenue and expenditure to the extent that may be necessary. The adjustments budget following the mid-year review must be tabled in Council by 28 February.

7.10. Oversight by Portfolio Committees and Sub-Councils

- 7.10.1. Portfolio Committees must, by advising the Executive Mayor as per Section 59 (1) (a) of the Systems Act, provide an oversight role on, inter alia:
- Budget
 - Business Plans
 - Strategic objectives
 - Policies and programmes



7.10.2. Sub-Councils must monitor the implementation of Council's budget, comment and make recommendations to the Executive Mayor in regard to the budget in matters within the sub-council jurisdictional area. Sub-Councils must also ensure that they make representations to the relevant line departments for the inclusion of the capital- and operating budgetary requirements.

7.11. Oversight by National Treasury

7.11.1. It is the responsibility of National Treasury to monitor the budget of the City to establish whether the budget is consistent with the National Fiscal and Macro-economic policy and whether the budget complies with chapter 4 of the MFMA. National Treasury must also monitor the implementation of the City's budget, including expenditure, revenue collection and borrowing to promote good budget and fiscal management.

7.12. Oversight by Provincial Treasury

7.12.1. It is the responsibility of Provincial Treasury to monitor the preparation of the City's budget as well as the monthly outcome of the budget.

7.13. Oversight with Secondary Cost reporting

7.13.1. The Finance directorate will facilitate the Secondary Cost reporting process as follows:

- (a) Reports detailing the following information will be circulated to the Chief Financial Officer:
- (b) Actual cost recoveries for the year to date compared to the budget for the year to date, including meaningful explanations and remedial strategies to improve costing data as received from respective directorates.
- (c) Actual cost recoveries (quantities) for the year to date compared to the Capacity Plan for the year to date, including meaningful explanations and remedial strategies to improve costing data as received from respective directorates.
- (d) Reports will be submitted to the Chief Financial Officer on the 10th working day of each month.



7.14. Oversight by Municipal Cost Containment Regulations

7.14.1. Municipalities must disclose cost containment measures in its quarterly in-year budget reports, and annual costs savings in its Annual Report. These reports must be submitted to Council for review and resolution. This measure is to enhance transparency and local accountability. The MCCR therefore provides a framework that is consistent with the provisions of the MFMA and other government pronouncements.

8. IMPLEMENTATION, EVALUATION AND REVIEW OF THE POLICY

This policy framework is important for the financial compliance of the City. It provides for an all-inclusive administrative procedure for the management of the Budget Management and Oversight Policy.

- (a) This policy shall be implemented once approved by Council.
 - (b) This policy must be reviewed on an annual basis, or as required due to any contextual/legislative changes.
-